In the Specification

Please replace original pages 1-8 (Sequence Listing) with new pages 1-9 attached hereto.

Please substitute following paragraphs on page 7, beginning at line 1 through to line 14:

Figure 2 shows the deduced primary structure of *Aspergillus niger* oxalate decarboxylase protein (SEQ ID NO. 3) from the cDNA sequence shown in Figure 3. Amino acids that define the signal peptide of the protein are shown in italic font. Standard one letter code is used to represent amino acids.

Figure 3A-C shows the alignment of the nucleotide sequences of the gene encoding oxalate decarboxylase Aspergillus niger (genomic) OxDC (SEQ ID NO. 1) and the cDNA (SEQ ID NO. 2) obtained from mRNA isolated from the fungus (cDNA). Underlined residues in the genomic sequence indicate the location of the two introns deduced to be present in the gene by comparison of the sequences. These are both flanked by canonical sequences shown in bold typeface. The TAG sequence at the 3'-end of the gene, also shown in bold typeface, indicates the end of the region coding for the protein product.

Figure 4 shows the DNA sequence (SEQ ID NO. 10) encoding oxalate decarboxylase as cloned from genomic DNA of Aspergillus niger.

Figure 5 shows the deduced primary structure of *Bacillus subtilis yvrk* protein (SEQ ID NO. 9). Standard one letter code is used to represent amino acids.